

FISCAL NOTE

SB 2918 - HB 2625

February 16, 1998

SUMMARY OF BILL: Changes the basis for apportionment of certain local sales taxes from *the ratio of local tax collections in the city or county over total tax collections in the county or the state, respectively to the proportion of population in the city or county to the total population in the county or state, respectively.*

ESTIMATED FISCAL IMPACT:

MINIMAL

Assumes no net fiscal impact to local governments, since the effect of the bill is to shift revenue from one local government entity to another.

CERTIFICATION:

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.



James A. Davenport, Executive Director